

COUNTY OF BRUNSWICK NORTH CAROLINA

***MONTHLY FINANCIAL STATEMENTS
(UNAUDITED)***

FOR THE PERIOD ENDED FEBRUARY 28, 2013



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Monthly Financial Statements

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Brunswick County Board of Commissioners
ACTION AGENDA ITEM
2013

TO: Marty K. Lawing, County Manager

ACTION ITEM #: _____

FROM: Ann Hardy
Ext. # 2060

MEETING DATE: 3/18/2013

DATE SUBMITTED: 3/8/2013

ISSUE/ACTION REQUESTED:

PUBLIC HEARING: ☐ YES ☐ NO

Financial Report for period ended 2/28/13(UNAUDITED) for information. All reports are provided at: <http://www.brunswickcountync.gov/Portals/0/bcfiles/CurrentFYFinancialReport.pdf>

BACKGROUND/PURPOSE OF REQUEST:

General Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual for the General Fund for the period ended 2/28/13 on the cash basis with comparative actual amounts for the period ended 2/29/12.

Total revenues for the General Fund at 2/28/13 are \$133.7 million compared to \$129.1 million at 2/29/12 for an increase of \$4.6 million or 3.6%. Total revenues collected are 88% of the amended budget for the fiscal year.

Total expenditures for the General Fund at 2/28/13 are \$92.6 million compared to \$92.1 million at 2/29/12 for an increase of \$0.5 million or 0.5%. Total expenditures are 59.9% of the budget for the fiscal year.

Fiscal year-to-date revenues are greater than total expenditures by \$41.2 million compared to \$37.0 million in the prior year for a net \$4.2 million or 11.2% improvement.

Transfers into the general fund at 2/28/13 are \$0.8 million compared to transfers out to other funds of \$0.4 million at 2/29/12 for a net improvement of \$1.2 million.

Revenues and net transfers are greater than expenditures at 2/28/13 are \$41.9 million compared to \$36.8 million at 2/29/12 for a net improvement of revenues and transfers greater than expenditures of \$5.1 million or 14%.

Water Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual and changes in fund balance for the Water Fund for the period ended 2/28/13 on the cash basis with comparative actual amounts for the period ended 2/29/12.

Total revenues for the Water Fund at 2/28/13 are \$14.4 million compared to \$14.4 million at 2/29/12 for no change. Total revenues are 72% of the budget for the fiscal year.

Total expenditures for the Water Fund at 2/28/13 are \$10.1 million compared to \$14.2 million at 2/29/12 for a decrease of \$4.1 million or 28.8% due to the refunding of the USDA loan on the Boiling Spring Lakes water system. Expenditures are 54% of the budget for the fiscal year.

Total fiscal year-to-date revenues are greater than total expenditures by \$4.3 million as compared to \$0.2

million in the prior year for a net improvement of \$4.1 million mainly due to the USDA refinancing. Net transfers to other funds are \$3.6 million as of 2/28/13 compared to \$0.6 million at 2/29/12.

Revenues and net transfers are greater than expenditures at 2/28/13 are \$0.7 million compared to \$0.8 million at 2/29/12 for a little change from the prior year.

Wastewater Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual for the Wastewater Fund for the period ended 2/28/13 on the cash basis with comparative actual amounts for the period ended 2/29/12.

Total revenues for the Wastewater Fund at 2/28/13 are \$10.8 million compared to \$9.4 million at 2/29/12 for an increase of \$1.3 million or 14.3%. Total revenues are currently 53% of the budget for the fiscal year.

Total expenditures for the Wastewater Fund at 2/28/13 are \$7.7 million compared to \$7.5 million for an increase of \$0.2 million or 2.8%. Total expenditures are currently 36% of the budget for the fiscal year.

Revenues are greater than expenditures at 2/28/13 by \$3.1 million compared to \$2.0 million at 2/29/13 for an increase of \$1.1 million or 58%. The improvement is mainly due to collection of assessments. Net transfers in were \$1.2 million at 2/28/13 compared to net transfers out of \$2.4 million at 2/29/12.

Key Indicators of Revenues and Expenditures

Presented on the Brunswick County Government website are charts with actual history, current month actual amounts and annual budget information for major revenues and expenditures in both the enterprise and general funds.

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 2/28/13 reports that the County had \$172.2 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$17.5 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.15%.

The various unaudited financial reports are presented for information and no action is requested.

FISCAL IMPACT:

BUDGET AMENDMENT REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
CAPITAL PROJECT/GRANT ORDINANCE REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
PRE-AUDIT CERTIFICATION REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
REVIEWED BY DIRECTOR OF FISCAL OPERATIONS	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO

CONTRACTS/AGREEMENTS:

REVIEWED BY COUNTY ATTORNEY:	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> N/A
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ADVISORY BOARD RECOMMENDATION:



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
2013

COUNTY MANAGER'S RECOMMENDATION:

ATTACHMENTS:

1. _____
 2. _____
 3. _____
-

ACTION OF THE BOARD OF COMMISSIONERS

APPROVED:

☐

DENIED:

☐

DEFERRED

UNTIL:

ATTEST:

CLERK TO THE BOARD

SIGNATURE

OTHER:

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

February 28, 2013

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Assets:					
Cash, cash equivalents and investments	100,929,330	\$ 11,565,658	7,518,834	\$ 1,257,677	\$ 121,271,499
Cash, cash equivalents and investments - restricted	214,566	-	1,218,079	-	1,432,645
Interest receivable	68,188	12,503	9,438	1,201	91,330
Taxes receivable - net	12,256,425	-	-	-	12,256,425
Receivables - net	1,062,790	-	-	-	1,062,790
Due from other governmental agencies	277,146	-	-	-	277,146
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Total assets	<u>\$ 114,808,445</u>	<u>\$ 11,578,161</u>	<u>\$ 8,746,351</u>	<u>\$ 1,258,878</u>	<u>\$ 136,391,835</u>
Liabilities, Equity, and Other Credits:					
Liabilities:					
Accounts payable and other liabilities	\$ 587,553	\$ 279,280	\$ -	\$ 23,061	\$ 889,894
Due to other funds	-	-	-	-	-
Due to other governmental agencies	-	-	-	-	-
Deferred revenues	<u>12,569,707</u>	-	-	-	12,569,707
Total liabilities	<u>13,157,260</u>	<u>279,280</u>	<u>-</u>	<u>23,061</u>	<u>13,459,601</u>
Fund Balances:					
Restricted:					
Stabilization by State Statute	6,791,503	-	-	1,268,032	8,059,535
Restricted -other	3,352,551	-	1,647,557	1,222,479	6,222,587
Committed	214,566	11,298,881	7,098,794	-	18,612,241
Assigned	3,936,823	-	-	-	3,936,823
Unreserved	<u>87,355,742</u>	-	-	(1,254,694)	86,101,048
Total equity and other credits	<u>101,651,185</u>	<u>11,298,881</u>	<u>8,746,351</u>	<u>1,235,817</u>	<u>122,932,234</u>
Total liabilities, equity and other credits	<u>\$ 114,808,445</u>	<u>\$ 11,578,161</u>	<u>\$ 8,746,351</u>	<u>\$ 1,258,878</u>	<u>\$ 136,391,835</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS

FOR THE PERIOD ENDED FEBRUARY 28, 2013 AND THE YEAR ENDED JUNE 30, 2012

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
Revenues:					
Ad valorem taxes	\$ 103,954,234	\$ -	\$ -	\$ -	\$ 103,954,234
Local option sales taxes	9,191,331	-	-	-	9,191,331
Other taxes and licenses	1,500,485	-	-	801,444	2,301,929
Unrestricted intergovernmental revenues	116,595	-	-	-	116,595
Restricted intergovernmental revenues	10,952,367	522,370	589,389	740,933	12,805,059
Permits and fees	1,867,350	-	-	99,212	1,966,562
Sales and services	5,740,914	-	-	-	5,740,914
Investment earnings	76,835	16,876	16,073	1,268	111,052
Other	339,626	-	-	-	339,626
Total revenues	<u>133,739,737</u>	<u>539,246</u>	<u>605,462</u>	<u>1,642,857</u>	<u>136,527,302</u>
Expenditures:					
Current:					
General government	6,749,538	-	-	82,394	6,831,932
Public safety	20,338,752	-	-	241,134	20,579,886
Central services	7,263,967	-	-	-	7,263,967
Human services	15,894,863	-	-	-	15,894,863
Transportation	338,851	1,096,416	-	-	1,435,267
Environmental protection	8,868,386	4,455	-	-	8,872,841
Culture and recreation	2,315,254	94,496	-	-	2,409,750
Economic and physical development	3,157,142	13,217	-	1,195,656	4,366,015
Education	24,450,104	-	3,390,063	-	27,840,167
Debt Service:					
Principal retirement	800,000	-	-	-	800,000
Interest and fiscal charges	2,404,842	-	-	-	2,404,842
Total expenditures	<u>92,581,699</u>	<u>1,208,584</u>	<u>3,390,063</u>	<u>1,519,184</u>	<u>98,699,530</u>
Revenues over (under) expenditures	<u>41,158,038</u>	<u>(669,338)</u>	<u>(2,784,601)</u>	<u>123,673</u>	<u>37,827,772</u>
Other Financing Sources (Uses):					
Sale of capital assets	-	-	-	-	-
Payment to escrow agent for refunded debt	-	-	-	-	-
Transfers from other funds	827,313	-	-	46,493	873,806
Transfers to other funds	(46,493)	(513,300)	(314,013)	-	(873,806)
Premiums on bonds issued	-	-	-	-	-
Discounts on bonds issued	-	-	-	-	-
Debt financing issued	-	-	-	-	-
Total other financing sources (uses)	<u>780,820</u>	<u>(513,300)</u>	<u>(314,013)</u>	<u>46,493</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>41,938,858</u>	<u>(1,182,638)</u>	<u>(3,098,614)</u>	<u>170,166</u>	<u>37,827,772</u>
Fund balance, beginning of year	<u>59,712,327</u>	<u>12,481,519</u>	<u>11,844,965</u>	<u>1,065,651</u>	<u>85,104,462</u>
Fund balance, end of year to date	<u>\$ 101,651,185</u>	<u>\$ 11,298,881</u>	<u>\$ 8,746,351</u>	<u>\$ 1,235,817</u>	<u>\$ 122,932,234</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

Exhibit E

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2013 AND THE YEAR ENDED JUNE 30, 2012

	General Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 105,111,312	\$ 105,372,626	\$ 103,954,234	\$ (1,418,392)
Local option sales taxes	15,661,801	15,661,801	9,191,331	(6,470,470)
Other taxes and licenses	2,004,000	2,004,000	1,500,485	(503,515)
Unrestricted intergovernmental revenues	1,298,489	1,298,489	116,595	(1,181,894)
Restricted intergovernmental revenues	14,762,317	16,231,449	10,952,367	(5,279,082)
Permits and fees	2,494,214	2,498,214	1,867,350	(630,864)
Sales and services	7,293,504	7,732,579	5,740,914	(1,991,665)
Investment earnings	56,100	56,100	76,835	20,735
Other	1,094,771	1,172,037	339,626	(832,411)
Total revenues	<u>149,776,508</u>	<u>152,027,295</u>	<u>133,739,737</u>	<u>(18,287,558)</u>
Expenditures:				
Current:				
General government	9,626,100	10,516,604	6,749,538	3,767,066
Central services	12,520,684	12,712,649	7,263,967	5,448,682
Public safety	29,456,958	31,823,394	20,338,752	11,484,642
Transportation	138,390	373,450	338,851	34,599
Environmental protection	13,521,914	13,527,395	8,868,386	4,659,009
Economic and physical development	4,859,835	5,104,696	3,157,142	1,947,554
Human services	24,419,341	25,974,312	15,894,863	10,079,449
Education	36,675,154	36,675,154	24,450,104	12,225,050
Culture and recreation	3,735,204	3,773,037	2,315,254	1,457,783
Debt Service:				
Principal retirement	9,910,000	9,910,000	800,000	9,110,000
Interest and fiscal charges	4,265,190	4,280,190	2,404,842	1,875,348
Total expenditures	<u>149,128,770</u>	<u>154,670,881</u>	<u>92,581,699</u>	<u>62,089,182</u>
Revenues over (under) expenditures	<u>647,738</u>	<u>(2,643,586)</u>	<u>41,158,038</u>	<u>43,801,624</u>
Other Financing Sources (Uses):				
Long-term debt issued	-	-	-	-
Advance repayment of debt	-	-	-	-
Premiums on bonds	-	-	-	-
Discounts on bonds	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers from other funds	513,300	827,313	827,313	-
Transfers to other funds	(2,009,158)	(2,055,651)	(46,493)	2,009,158
Contingency	(400,000)	(64,899)	-	64,899
Appropriated fund balance	1,248,120	3,936,823	-	(3,936,823)
Total other financing sources (uses)	<u>(647,738)</u>	<u>2,643,586</u>	<u>780,820</u>	<u>(1,862,766)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>41,938,858</u>	<u>\$ 41,938,858</u>
Fund balance, beginning of year			<u>59,712,327</u>	
Fund balance, end of year to date			<u>\$ 101,651,185</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2013 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED FEBRUARY 28, 2012

	<u>Original Budget</u>	<u>Current Budget</u>	<u>February 28, 2013</u>	<u>Variance Positive (Negative)</u>	<u>FY 13 % of Budget</u>	<u>June 30, 2012</u>	<u>February 29, 2012</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 101,911,312	\$ 102,087,312	\$ 99,147,314	\$ (2,939,998)	97%	101,517,545	97,833,647
Prior year taxes	2,500,000	2,585,314	3,964,133	1,378,819	153%	3,240,025	2,426,664
Penalties and interest	700,000	700,000	842,787	142,787	120%	702,548	430,172
	<u>105,111,312</u>	<u>105,372,626</u>	<u>103,954,234</u>	<u>(1,418,392)</u>	<u>99%</u>	<u>105,460,118</u>	<u>100,690,483</u>
Local Option Sales Taxes:							
Article 39 (1%)	6,342,860	6,342,860	4,071,046	(2,271,814)	64%	6,679,861	3,536,355
Article 40 (1/2%)	4,990,715	4,990,715	2,505,673	(2,485,042)	50%	4,862,026	2,396,337
Article 42 (1/2%)	4,328,226	4,328,226	2,583,810	(1,744,416)	60%	4,450,742	2,299,440
Article 44 (1/2%)	-	-	30,802	30,802	#DIV/0!	4,079	(5,426)
	<u>15,661,801</u>	<u>15,661,801</u>	<u>9,191,331</u>	<u>(6,470,470)</u>	<u>59%</u>	<u>15,996,708</u>	<u>8,226,706</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	128,000	128,000	122,907	(5,093)	96%	167,625	137,475
Deed stamp excise tax	1,800,000	1,800,000	1,305,182	(494,818)	73%	1,751,708	1,138,239
Solid waste tax	42,000	42,000	34,107	(7,893)	81%	47,124	35,306
White goods disposal tax	34,000	34,000	38,289	4,289	113%	49,998	42,679
	<u>2,004,000</u>	<u>2,004,000</u>	<u>1,500,485</u>	<u>(503,515)</u>	<u>75%</u>	<u>2,016,455</u>	<u>1,353,699</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	890,280	890,280	-	(890,280)		1,077,537	
Beer and wine tax	248,000	248,000	-	(248,000)	0%	248,109	-
Jail fees	160,209	160,209	116,595	(43,614)	73%	188,852	103,079
	<u>1,298,489</u>	<u>1,298,489</u>	<u>116,595</u>	<u>(1,181,894)</u>	<u>9%</u>	<u>1,514,498</u>	<u>103,079</u>
Restricted Intergovernmental:							
State and federal grant	14,585,914	16,046,285	10,810,486	(5,235,799)	67%	17,739,631	11,416,404
ARRA federal grant	13,403	13,903	13,903	-	100%	67,626	57,080
Court facility fees	140,000	140,000	83,401	(56,599)	60%	143,957	80,794
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	3,716	-
ABC education requirement	-	-	11,691	11,691	#DIV/0!	1,656	1,656
ABC law enforcement services	2,000	2,000	4,239	2,239	212%	1,183	1,183
State drug tax	18,000	26,261	28,647	2,386	109%	43,135	28,114
	<u>14,762,317</u>	<u>16,231,449</u>	<u>10,952,367</u>	<u>(5,279,082)</u>	<u>67%</u>	<u>18,000,904</u>	<u>11,585,231</u>
Permits and Fees:							
Building permits	728,500	728,500	600,757	(127,743)	82%	812,456	477,043
Recording fees	649,100	649,100	508,304	(140,796)	78%	701,458	491,870
Inspection fees	118,000	118,000	89,829	(28,171)	76%	139,595	80,360
Concealed handgun permit	69,369	69,369	91,265	21,896	132%	87,260	52,860
Other permit and fees	929,245	933,245	577,195	(356,050)	62%	1,060,948	642,224
	<u>2,494,214</u>	<u>2,498,214</u>	<u>1,867,350</u>	<u>(630,864)</u>	<u>75%</u>	<u>2,801,717</u>	<u>1,744,357</u>
Sales and Services:							
Solid waste fees	1,000,000	1,000,000	771,103	(228,897)	77%	1,211,065	737,421
School resource officer reimbursement	853,601	1,110,828	307,506	(803,322)	28%	751,300	425,728
Rents	1,000	1,000	85,153	84,153	8515%	86,145	3,556
EMS Charges	3,165,000	3,165,000	2,534,090	(630,910)	80%	2,713,409	1,802,408
Food Services	-	-	-	-	#DIV/0!	444,294	215,966
Public health user fees	682,984	678,063	509,992	(168,071)	75%	835,939	541,775
Sheriff animal protective services fees	60,000	60,000	65,074	5,074	108%	-	-
Social services fees	52,800	52,800	57,410	4,610	109%	53,248	34,043
Public housing fees	26,874	26,874	9,476	(17,398)	35%	47,955	32,794
Tax collection fees	205,000	205,000	204,364	(636)	100%	218,521	197,707
Other sales and services	740,045	926,814	824,632	(102,182)	89%	799,562	576,532
Register of deeds	256,600	256,600	184,825	(71,775)	72%	270,286	
Marriage licenses	52,800	52,800	29,970	(22,830)	57%	58,871	
Recreation services	196,800	196,800	157,319	(39,481)	80%	220,402	166,311
	<u>7,293,504</u>	<u>7,732,579</u>	<u>5,740,914</u>	<u>(1,991,665)</u>	<u>74%</u>	<u>7,710,997</u>	<u>4,734,241</u>
Investment earnings	<u>56,100</u>	<u>56,100</u>	<u>76,835</u>	<u>20,735</u>	<u>137%</u>	<u>217,748</u>	<u>145,827</u>
Other:							
Tax refunds - sales and gas tax	500	500	33,224	32,724	6645%	1,099	222
ABC bottles 1 cent and 5 cent bottle taxes	42,000	42,000	27,833	(14,167)	66%	47,471	27,810
ABC Profit Distribution	24,000	24,000	6,000	(18,000)	25%	24,000	12,000
Contributions	1,500	20,000	39,427	19,427	197%	44,696	40,825

Central Services:

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2013 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED FEBRUARY 28, 2012

	Original Budget	Current Budget	February 28, 2013	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	February 29, 2012
Management Information Systems:							
Salaries	577,212	584,247	355,943	228,304	61%	572,010	388,392
Fringe benefits	202,809	204,196	122,046	82,150	60%	197,139	134,273
Operating costs	466,650	466,650	182,841	283,809	39%	297,609	192,360
Capital outlay	55,000	55,000	-	55,000	0%	8,651	8,651
	1,301,671	1,310,093	660,830	649,263	50%	1,075,409	723,676
Service Center:							
Salaries	573,538	582,371	380,154	202,217	65%	585,498	388,040
Fringe benefits	228,714	233,524	153,162	80,362	66%	229,052	152,246
Operating costs	589,800	667,875	166,324	501,551	25%	214,783	132,718
Capital outlay	38,500	35,750	5,901	29,849	17%	23,790	15,293
	1,430,552	1,519,520	705,541	813,979	46%	1,053,123	688,297
Engineering:							
Salaries	304,429	309,580	175,471	134,109	57%	269,580	191,280
Fringe benefits	104,519	105,535	59,555	45,980	56%	91,637	65,128
Operating costs	34,340	49,060	14,899	34,161	30%	23,904	14,774
Capital outlay	-	-	-	-	#DIV/0!	-	-
	443,288	464,175	249,925	214,250	54%	385,121	271,182
Operation Services:							
Salaries	1,853,890	1,884,555	1,223,661	660,894	65%	1,956,694	1,351,877
Fringe benefits	806,901	836,300	548,309	287,991	66%	814,274	554,458
Operating costs	2,874,315	2,899,675	1,466,768	1,432,907	51%	3,192,016	2,165,907
Capital outlay	113,500	113,500	91,826	21,674	81%	32,055	32,055
	5,648,606	5,734,030	3,330,564	2,403,466	58%	5,995,039	4,104,297
Non-departmental:							
Salaries	-	10,222	10,220	2	100%	-	-
Fringe benefits	2,333,000	2,165,031	1,459,300	705,731	67%	2,016,202	1,454,463
Operating costs	1,363,567	1,509,578	847,587	661,991	56%	1,302,474	938,863
Capital outlay	-	-	-	-	#DIV/0!	9,465	-
	3,696,567	3,684,831	2,317,107	1,367,724	63%	3,328,141	2,393,326
Food Services:							
Salaries	-	-	-	-	#DIV/0!	304,496	205,786
Fringe benefits	-	-	-	-	#DIV/0!	154,317	105,027
Operating costs	-	-	-	-	#DIV/0!	76,259	(9,593)
	-	-	-	-	#DIV/0!	535,072	301,220
Total central services	12,520,684	12,712,649	7,263,967	5,448,682	57%	12,371,905	8,481,998
Public Safety:							
District Attorney:							
Salaries	-	1,532	1,532	-	100%	117,625	59,255
Fringe benefits	-	-	-	-	#DIV/0!	62	62
Operating costs	83,000	83,000	54,295	28,705	65%	85,084	58,269
Capital outlay	-	-	-	-	#DIV/0!	-	-
	83,000	84,532	55,827	28,705	66%	202,771	117,586
Sheriff:							
Salaries	6,143,104	6,495,163	4,285,346	2,209,817	66%	6,377,372	4,218,448
Fringe benefits	2,280,612	2,436,408	1,569,071	867,337	64%	2,304,298	1,516,978
Operating costs	1,860,064	2,101,753	1,452,175	649,578	69%	2,174,419	1,451,087
Capital outlay	494,828	750,328	124,224	626,104	17%	523,268	211,628
	10,778,608	11,783,652	7,430,816	4,352,836	63%	11,379,357	7,398,141
Resource Center:							
Salaries	90,796	92,331	47,920	44,411	52%	92,519	60,943
Fringe benefits	35,701	35,916	15,334	20,582	43%	36,047	23,861
Operating costs	52,055	52,055	47,338	4,717	91%	104,725	50,416
Capital outlay	-	-	-	-	#DIV/0!	-	-
	178,552	180,302	110,592	69,710	61%	233,291	135,220
Detention Center:							
Salaries	3,533,121	3,578,943	2,366,035	1,212,908	66%	3,584,007	2,370,633
Fringe benefits	1,443,285	1,578,001	1,063,038	514,963	67%	1,440,533	962,319
Operating costs	1,429,043	1,616,023	1,005,881	610,142	62%	2,044,725	1,363,176
Capital outlay	38,519	38,519	34,690	3,829	90%	-	-
	6,443,968	6,811,486	4,469,644	2,341,842	66%	7,069,265	4,696,128
Emergency Medical:							
Salaries	3,901,903	3,954,741	2,561,125	1,393,616	65%	3,838,062	2,486,556
Fringe benefits	1,414,679	1,455,845	933,998	521,847	64%	1,308,379	855,017
Operating costs	1,049,890	1,053,605	737,274	316,331	70%	980,591	637,034
Capital outlay	377,150	511,402	138,286	373,116	27%	242,818	92,814

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2013 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED FEBRUARY 28, 2012

	Original Budget	Current Budget	February 28, 2013	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	February 29, 2012
Emergency Management:	6,743,622	6,975,593	4,370,683	2,604,910	63%	6,369,850	4,071,421
Salaries	410,021	377,971	232,480	145,491	62%	375,429	247,699
Fringe benefits	141,760	125,961	77,667	48,294	62%	125,915	83,325
Operating costs	233,206	286,704	111,762	174,942	39%	250,594	123,201
Capital outlay	56,500	360,841	360,759	82	100%	18,996	-
	841,487	1,151,477	782,668	368,809	68%	770,934	454,225
Other Agencies:							
Fire districts	300,000	675,000	545,783	129,217	81%	244,250	186,000
Rescue Squads	262,200	262,200	146,820	115,380	56%	224,454	123,653
	562,200	937,200	692,603	244,597	74%	468,704	309,653
Public Inspections:							
Salaries	484,595	492,796	322,583	170,213	65%	544,473	368,279
Fringe benefits	184,529	186,125	119,069	67,056	64%	202,434	136,946
Operating costs	77,840	77,840	29,228	48,612	38%	59,893	33,951
Capital outlay	-	-	-	-	#DIV/0!	-	-
	746,964	756,761	470,880	285,881	62%	806,800	539,176
Coroner:							
Operating costs	80,000	80,000	43,073	36,927	54%	92,589	61,538
Central Communications:							
Salaries	1,283,163	1,300,918	803,357	497,561	62%	1,281,536	855,748
Fringe benefits	532,739	547,800	334,043	213,757	61%	508,672	340,854
Operating costs	296,000	312,430	175,705	136,725	56%	374,582	287,373
Capital outlay	135,000	135,000	93,208	41,792	69%	396,948	-
	2,246,902	2,296,148	1,406,313	889,835	61%	2,561,738	1,483,975
Animal Control:							
Salaries	397,121	402,199	249,223	152,976	62%	412,683	279,962
Fringe benefits	167,059	168,058	101,685	66,373	61%	171,209	115,014
Operating costs	187,475	195,986	154,745	41,241	79%	176,408	122,918
Capital outlay	-	-	-	-	#DIV/0!	-	-
	751,655	766,243	505,653	260,590	66%	760,300	517,894
Total public safety	29,456,958	31,823,394	20,338,752	11,484,642	64%	30,715,599	19,784,957
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	72,750	24,250	75%	66,000	49,500
Odell Williamson Municipal Airport	27,500	27,500	20,625	6,875	75%	27,500	20,625
Cape Fear Transportation Authority	13,890	13,890	10,416	3,474	75%	9,492	9,492
Brunswick Transit System	-	235,060	235,060	-	100%	241,707	159,527
Total transportation	138,390	373,450	338,851	34,599	91%	344,699	239,144
Environmental Protection:							
Solid Waste:							
Salaries	327,467	332,047	213,720	118,327	64%	339,519	229,820
Fringe benefits	135,656	136,557	82,531	54,026	60%	122,855	82,354
Operating costs	12,508,250	12,508,250	8,147,425	4,360,825	65%	12,750,939	8,495,641
Capital outlay	305,000	305,000	263,058	41,942	86%	63,559	-
	13,276,373	13,281,854	8,706,734	4,575,120	66%	13,276,872	8,807,815
Other:							
Forestry services	215,541	215,541	139,152	76,389	65%	212,185	73,226
Soil Restoration	-	-	-	-	#DIV/0!	-	-
Artificial Reef Program	-	-	-	-	#DIV/0!	-	-
Brunswick County Beach Consortium	30,000	30,000	22,500	7,500	75%	30,000	22,500
Cape Fear River Corridor	-	-	-	-	#DIV/0!	-	0
Lockwood Folly River Aquatic Restoration	-	-	-	-	#DIV/0!	-	-
	245,541	245,541	161,652	83,889	66%	242,185	95,726
Total environmental protection	13,521,914	13,527,395	8,868,386	4,659,009	66%	13,519,057	8,903,541
Economic Development:							
Code Enforcement:							
Salaries	162,322	163,735	99,607	64,128	61%	137,587	97,396
Fringe benefits	67,599	67,877	41,413	26,464	61%	54,635	40,017
Operating costs	34,215	34,215	13,847	20,368	40%	17,177	11,989
Capital outlay	-	-	-	-	#DIV/0!	-	-
	264,136	265,827	154,867	110,960	58%	209,399	149,402

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2013 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED FEBRUARY 28, 2012

	Original Budget	Current Budget	February 28, 2013	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	February 29, 2012
Planning:							
Salaries	636,260	645,349	392,984	252,365	61%	582,817	415,400
Fringe benefits	231,219	233,063	140,992	92,071	60%	220,898	148,695
Operating costs	108,771	128,771	76,612	52,159	59%	81,362	44,030
Capital outlay	-	-	-	-	#DIV/0!	-	-
	976,250	1,007,183	610,588	396,595	61%	885,077	608,125
Cooperative Extension:							
Salaries	230,750	238,953	113,011	125,942	47%	229,167	175,629
Fringe benefits	96,396	96,536	25,658	70,878	27%	74,639	1,403
Operating costs	97,946	124,139	70,511	53,628	57%	99,123	55,580
Capital outlay	-	-	-	-	#DIV/0!	-	-
	425,092	459,628	209,180	250,448	46%	402,929	232,612
Soil and Water Conservation:							
Salaries	127,032	129,182	85,546	43,636	66%	129,966	87,240
Fringe benefits	51,740	52,163	34,583	17,580	66%	52,448	35,082
Operating costs	14,200	16,200	7,703	8,497	48%	10,507	7,383
Capital outlay	-	-	-	-	#DIV/0!	-	-
	192,972	197,545	127,832	69,713	65%	192,921	129,705
Public Housing Section 8:							
Salaries	183,253	185,159	121,259	63,900	65%	182,829	119,703
Fringe benefits	71,725	72,101	47,246	24,855	66%	71,383	47,150
Operating costs	2,234,725	2,234,725	1,471,448	763,277	66%	2,260,883	1,514,770
Capital outlay	-	-	-	-	#DIV/0!	-	-
	2,489,703	2,491,985	1,639,953	852,032	66%	2,515,095	1,681,623
Community Development:							
Operating costs	115,000	170,034	46,305	123,729	27%	3,457	8,660
Economic Development:							
Salaries	201,717	204,483	129,554	74,929	63%	188,496	126,471
Fringe benefits	66,465	67,011	40,696	26,315	61%	62,718	42,462
Operating costs	128,500	128,500	85,667	42,833	67%	135,500	92,667
	396,682	399,994	255,917	144,077	64%	386,714	261,600
Other Economic Development:							
Lockwood Folly & Shallotte Dredging	-	112,500	112,500	-	100%	-	-
Inlet Committee-Save Our Sands	-	-	-	-	#DIV/0!	-	-
Lockwood Folly Marketplace	-	-	-	-	#DIV/0!	-	-
Committee of 100	-	-	-	-	#DIV/0!	-	-
	-	112,500	112,500	-	100%	-	-
Total economic development	4,859,835	5,104,696	3,157,142	1,947,554	62%	4,595,592	3,071,727
Human Services:							
Health:							
Administration:							
Salaries	2,198,964	2,212,331	1,426,782	785,549	64%	2,256,841	1,511,580
Fringe benefits	859,216	899,618	577,572	322,046	64%	833,412	560,232
Operating costs	231,725	231,725	133,056	98,669	57%	203,567	113,395
Capital outlay	-	49,297	-	49,297	0%	23,181	23,181
	3,289,905	3,392,971	2,137,410	1,255,561	63%	3,317,001	2,208,388
Communicable Diseases:							
Operating costs	254,808	286,546	194,481	92,065	68%	245,314	202,872
Adult Health Maintenance:							
Salaries	-	-	-	-	#DIV/0!	-	0
Fringe benefits	-	-	-	-	#DIV/0!	-	-
Operating costs	69,680	123,532	48,687	74,845	39%	80,699	42,848
	69,680	123,532	48,687	74,845	39%	80,699	42,848
Senior Health							
Salaries	176,022	172,001	112,845	59,156	66%	179,507	118,244
Fringe benefits	61,404	61,990	34,637	27,353	56%	53,201	35,179
Operating costs	232,005	232,005	142,391	89,614	61%	218,616	153,831
	469,431	465,996	289,873	176,123	62%	451,324	307,254
Maternal and Child Health:							
Salaries	360,596	366,699	239,750	126,949	65%	370,495	246,441
Fringe benefits	160,093	161,296	105,888	55,408	66%	165,872	111,932
Operating costs	644,002	662,202	308,546	353,656	47%	619,130	395,684

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2013 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED FEBRUARY 28, 2012

	Original Budget	Current Budget	February 28, 2013	Variance Positive (Negative)	FY 13 % of Budget #DIV/0!	June 30, 2012	February 29, 2012
Capital outlay	-	-	-	-	-	-	-
	1,164,691	1,190,197	654,184	536,013	55%	1,155,497	754,057
Environmental Health:							
Salaries	793,542	786,051	494,527	291,524	63%	753,389	492,646
Fringe benefits	281,026	289,883	182,944	106,939	63%	264,446	174,893
Operating costs	154,575	237,128	122,754	114,374	52%	230,872	146,093
Capital outlay	19,000	19,000	18,887	113	99%	10,194	10,194
	1,248,143	1,332,062	819,112	512,950	61%	1,258,901	823,826
Total health	6,496,658	6,791,304	4,143,747	2,647,557	61%	6,508,736	4,339,245
Veterans' Services:							
Salaries	86,151	88,165	57,063	31,102	65%	89,779	59,581
Fringe benefits	34,352	34,587	22,610	11,977	65%	34,285	22,569
Operating costs	14,844	14,020	6,809	7,211	49%	9,926	6,361
Total veterans' services	135,347	136,772	86,482	50,290	63%	133,990	88,511
Social Services:							
Administration:							
Salaries	5,605,842	5,731,595	3,628,784	2,102,811	63%	5,166,551	3,420,209
Fringe benefits	2,298,024	2,351,281	1,462,582	888,699	62%	2,012,514	1,340,851
Operating costs	1,382,367	1,801,541	1,214,037	587,504	67%	1,745,061	1,230,764
Capital outlay	292,200	292,200	-	292,200	0%	-	-
	9,578,433	10,176,617	6,305,403	3,871,214	62%	8,924,126	5,991,824
Community Alternative Program:							
Salaries	-	-	-	-	#DIV/0!	232,274	163,987
Fringe benefits	-	-	-	-	#DIV/0!	124,542	89,768
Operating costs	-	-	-	-	#DIV/0!	32,449	20,573
	-	-	-	-	#DIV/0!	389,265	274,328
Title III-In Home Care:							
Salaries	235,822	239,813	110,447	129,366	46%	188,398	131,866
Fringe benefits	135,491	136,278	68,561	67,717	50%	112,617	78,041
Operating costs	101,100	101,100	6,122	94,978	6%	415	66
	472,413	477,191	185,130	292,061	39%	301,430	209,973
Other Operating Costs:							
Medical assistance	30,000	30,000	7,929	22,071	26%	13,723	12,508
Aid to the blind	5,700	5,900	5,857	43	99%	6,082	6,082
Adoption assistance	280,000	280,000	174,053	105,947	62%	264,592	173,935
Special assistance to aged	262,500	262,500	162,416	100,084	62%	239,238	158,107
Special assistance to disabled	262,500	262,500	159,510	102,990	61%	260,370	172,901
Foster care	375,000	559,200	379,180	180,020	68%	386,094	246,982
State foster home	125,000	233,000	215,963	17,037	93%	250,927	79,837
Special assistance	1,500	1,300	206	1,094	16%	-	-
Day care	3,571,441	3,693,090	2,076,871	1,616,219	56%	4,517,892	2,765,133
Special child adoption assistance	121,649	98,846	22,960	75,886	23%	37,852	23,221
	5,035,290	5,426,336	3,204,945	2,221,391	59%	5,976,770	3,638,706
Total social services	15,086,136	16,080,144	9,695,478	6,384,666	60%	15,591,591	10,114,831
Other Human Services:							
Coastalcare	692,000	692,000	460,866	231,134	67%	689,127	454,364
Other human services	2,009,200	2,135,819	1,477,738	658,081	69%	2,205,513	1,493,653
Other human services-capital outlay	-	138,273	30,552	107,721	22%	795,924	-
	2,701,200	2,966,092	1,969,156	996,936	66%	3,690,564	1,948,017
Total human services	24,419,341	25,974,312	15,894,863	10,079,449	61%	25,924,881	16,490,604
Education:							
Public schools - current	32,339,596	32,339,596	21,559,728	10,779,868	67%	31,293,219	20,862,144
Public schools - capital outlay	678,453	678,453	452,304	226,149	67%	656,501	-
Community college - current	3,657,105	3,657,105	2,438,072	1,219,033	67%	3,538,906	2,359,272
Community college - capital outlay	-	-	-	-	#DIV/0!	-	-
Total education	36,675,154	36,675,154	24,450,104	12,225,050	67%	35,488,626	23,221,416
Culture and Recreation:							
Parks and Recreation:							
Salaries	1,179,615	1,195,218	766,234	428,984	64%	1,159,301	773,261
Fringe benefits	397,132	408,953	268,804	140,149	66%	405,522	273,817
Operating costs	884,559	885,859	526,532	359,327	59%	829,427	457,673

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2013 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED FEBRUARY 28, 2012

	Original Budget	Current Budget	February 28, 2013	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	February 29, 2012
Capital outlay	76,000	76,000	28,219	47,781	37%	31,080	28,080
	2,537,306	2,566,030	1,589,789	976,241	62%	2,425,330	1,532,831
Brunswick County Library:							
Salaries	632,257	639,865	421,608	218,257	66%	632,440	429,029
Fringe benefits	275,941	277,442	182,112	95,330	66%	259,499	176,902
Operating costs	289,700	289,700	121,745	167,955	42%	257,753	129,439
Capital outlay	-	-	-	-	#DIV/0!	-	-
	1,197,898	1,207,007	725,465	481,542	60%	1,149,692	735,370
Other Culture and Recreation:							
Contributions	-	-	-	-	#DIV/0!	250,000	-
Total culture and recreation	3,735,204	3,773,037	2,315,254	1,457,783	61%	3,825,022	2,268,201
Debt Service:							
Principal retirement	9,910,000	9,910,000	800,000	9,110,000	8%	9,949,167	800,000
Interest	4,265,190	4,265,190	2,397,823	1,867,367	56%	6,487,455	2,708,848
Fees	-	15,000	7,019	7,981	47%	-	-
Total debt service	14,175,190	14,190,190	3,204,842	10,985,348	23%	16,436,622	3,508,848
Total expenditures	149,128,770	154,670,881	92,581,699	62,089,182	59.9%	152,820,203	92,103,253
Revenues over (under) expenditures	647,738	(2,643,586)	41,158,038	43,801,624		2,340,273	37,003,257
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	#DIV/0!	45,827,136	14,817,136
Premiums on bonds	-	-	-	-	#DIV/0!	4,789,688	2,122,725
Discounts on bonds	-	-	-	-	#DIV/0!	(196,863)	-
Payment to escrow agent for refunded debt	-	-	-	-	#DIV/0!	(48,226,667)	(16,750,112)
Sale of capital assets	-	-	-	-	#DIV/0!	-	-
	-	-	-	-	#DIV/0!	2,193,294	189,749
Transfers From Other Funds:							
Transfer from school capital project fund	-	314,013	314,013	-	100%	-	-
Transfer from county capital project fund	513,300	513,300	513,300	-	100%	160,000	-
	513,300	827,313	827,313	-	100%	160,000	-
Transfers To Other Funds:							
Transfer to school capital reserve fund - net	-	-	-	-	#DIV/0!	-	-
Transfer to leasing fund - net	-	-	-	-	#DIV/0!	-	-
Transfer to school capital project fund	(2,009,158)	(2,009,158)	-	2,009,158	0%	(1,960,049)	-
Transfer to grant project funds	-	(15,000)	(15,000)	-	100%	(36,586)	(10,200)
Transfer to register of deeds technology fund	-	-	-	-	#DIV/0!	-	(63,136)
Transfer to 911 fund	-	(31,493)	(31,493)	-	100%	-	-
Transfer to county capital reserve fund	-	-	-	-	#DIV/0!	-	-
Transfer to county capital project funds	-	-	-	-	#DIV/0!	(334,960)	(334,960)
Transfer to workers' compensation fund	-	-	-	-	#DIV/0!	-	-
	(2,009,158)	(2,055,651)	(46,493)	2,009,158	2%	(2,331,595)	(408,296)
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	(64,899)	-	64,899	0%	-	-
Appropriated fund balance	1,248,120	3,936,823	-	(3,936,823)	0%	-	-
	848,120	3,871,924	-	(3,871,924)	0%	-	-
Total other financing sources (uses)	(647,738)	2,643,586	780,820	(1,862,766)	30%	21,699	(218,547)
Revenues and other financing sources over expenditures and other financing uses	\$ -	\$ -	41,938,858	\$ 41,938,858		2,361,972	36,784,710
Fund balance, beginning of year			59,712,327			57,350,355	57,135,789
Fund balance, end of year to date			\$ 101,651,185			\$ 59,712,327	\$ 93,920,499

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
 ACTUAL - COUNTY CAPITAL PROJECTS FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED FEBRUARY 28, 2013

		Actual		
	Project Budget	Prior Years	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental	\$ 18,614,542	\$ 11,551,536	\$ 522,370	\$ 12,073,906
Investment earnings	70,000	92,749	16,876	109,625
Performance bonds	4,368,251	4,368,251	-	4,368,251
Other	259,716	204,563	-	204,563
Total revenues	23,312,509	16,217,099	539,246	16,756,345
Expenditures:				
Capital Improvements:				
Public Safety:				
Sheriff's Firing Range	280,000	-	-	-
911 Center expansion	2,100,000	-	-	-
	2,380,000	-	-	-
Environmental protection:				
C&D Landfill expansion	2,658,713	2,542,945	4,455	2,547,400
Economic Development:				
Avalon	3,922,845	286,153	13,217	299,370
Goose Marsh	170,821	154,530	-	154,530
Springlake at Maritime Shores	274,585	-	-	-
	4,368,251	440,683	13,217	453,900
Cultural and recreation:				
Ocean Isle Beach Park	3,145,850	3,145,750	-	3,145,750
Town Creek Park Improvements	756,704	37,350	74,036	111,386
Waccamaw Park Improvements	20,000	-	20,000	20,000
Brunswick River Boat Ramp	10,300	6,839	460	7,299
	3,932,854	3,189,939	94,496	3,284,435
Transportation:				
Airport Improvements	18,327,133	13,071,514	1,096,416	14,167,930
Total expenditures	31,666,951	19,245,081	1,208,584	20,453,665
Revenues over (under) expenditures	(8,354,442)	(3,027,982)	(669,338)	(3,697,320)
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Appropriated fund balance	8,620,593	-	-	-
Contingency for future capital projects	(6,622,894)	-	-	-
Transfer from general fund	8,258,182	8,258,182	-	8,258,182
Transfer to general fund	(1,901,439)	(1,388,139)	(513,300)	(1,901,439)
Total other financing sources (uses)	8,354,442	6,870,043	(513,300)	6,356,743
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 3,842,061	(1,182,638)	\$ 2,659,423
Fund balance, beginning of year			12,481,519	
Fund balance, end of year to date			\$ 11,298,881	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED FEBRUARY 28, 2013

	Project Budget	Actual		
		Prior Years	Current Year To Date	Total to Date
Revenues:				
NC Education Lottery	\$ 4,711,142	\$ 3,221,937	\$ 589,389	\$ 3,811,326
Investment earnings	1,199,342	1,286,052	14,557	1,300,609
Investment earnings-debt proceeds	-	-	1,516	1,516
Other	-	-	-	-
Total revenues	<u>5,910,484</u>	<u>4,507,989</u>	<u>605,462</u>	<u>5,113,451</u>
Expenditures:				
Brunswick County Schools capital projects	35,669,180	22,195,367	2,578,813	24,774,180
Brunswick Community College	31,665,911	30,040,855	811,250	30,852,105
Total expenditures	<u>67,335,091</u>	<u>52,236,222</u>	<u>3,390,063</u>	<u>55,626,285</u>
Revenues over (under) expenditures	(61,424,607)	(47,728,233)	(2,784,601)	(50,512,834)
Other Financing Sources (Uses):				
Transfer from general fund	24,719,638	22,544,307	-	22,544,307
Transfer to general fund	(314,013)	-	(314,013)	(314,013)
Appropriated fund balance	6,542,506	-	-	-
Premium on bonds issued	476,476	476,476	-	476,476
Debt financing issued	30,000,000	30,000,000	-	30,000,000
Total other financing sources (uses)	<u>61,424,607</u>	<u>53,020,783</u>	<u>(314,013)</u>	<u>52,706,770</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 5,292,550</u>	(3,098,614)	<u>\$ 2,193,936</u>
Fund balance, beginning of year			11,844,965	
Fund balance, end of year to date			<u>\$ 8,746,351</u>	

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS

February 28, 2013

	Special Revenue Funds				
	Occupancy Tax Fund	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:					
Cash, cash equivalents and investments	\$ 13,975	\$ 518,833	\$ 21,146	\$ 703,723	\$ 1,257,677
Cash, cash equivalents and investments - restricted	-	-	-	-	-
Interest receivable	-	486	-	715	1,201
Receivables - net	-	-	-	-	-
Due from other governmental agencies	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 13,975</u>	<u>\$ 519,319</u>	<u>\$ 21,146</u>	<u>\$ 704,438</u>	<u>\$ 1,258,878</u>
Liabilities and Fund Balance:					
Liabilities:					
Accounts payable and accrued liabilities	\$ -	\$ 56	\$ 22,984	\$ 21	\$ 23,061
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>56</u>	<u>22,984</u>	<u>21</u>	<u>23,061</u>
Fund Balance:					
Reserved for:					
State statute	-	486		715	1,201
Restricted-other		518,777		703,702	1,222,479
Assigned					-
Unassigned	13,975	-	(1,838)	-	12,137
Total fund balance	<u>13,975</u>	<u>519,263</u>	<u>(1,838)</u>	<u>704,417</u>	<u>1,235,817</u>
Total liabilities and fund balance	<u>\$ 13,975</u>	<u>\$ 519,319</u>	<u>\$ 21,146</u>	<u>\$ 704,438</u>	<u>\$ 1,258,878</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED FEBRUARY 28, 2013 AND THE YEAR ENDED JUNE 30, 2012

	Special Revenue Funds				
	Occupancy Tax Fund	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:					
Other taxes and licenses	\$ 801,444	\$ -	\$ -	\$ -	801,444
Restricted intergovernmental	-	379,843	361,090	-	740,933
Permits and fees	-	-	-	99,212	99,212
Investment earnings	-	236	26	1,006	1,268
Other	-	-	-	-	-
Total revenues	<u>801,444</u>	<u>380,079</u>	<u>361,116</u>	<u>100,218</u>	<u>1,642,857</u>
Expenditures:					
General government	-	-	-	82,394	82,394
Public safety	-	241,134	-	-	241,134
Economic and physical development	787,469	-	408,187	-	1,195,656
Cultural and recreation	-	-	-	-	-
Total expenditures	<u>787,469</u>	<u>241,134</u>	<u>408,187</u>	<u>82,394</u>	<u>1,519,184</u>
Revenues over (under) expenditures	13,975	138,945	(47,071)	17,824	123,673
Other Financing Sources (Uses):					
Transfers In:					
Transfers from general fund	-	-	-	-	-
Transfers Out:					
Transfer to general fund	-	31,493	15,000	-	46,493
Transfer to school capital project funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>31,493</u>	<u>15,000</u>	<u>-</u>	<u>46,493</u>
Revenues and other financing sources over (under) expenditures and other financing uses	13,975	170,438	(32,071)	17,824	170,166
Fund balance, beginning of year	-	348,825	30,233	686,593	1,065,651
Fund balance, end of year to date	<u>\$ 13,975</u>	<u>\$ 519,263</u>	<u>\$ (1,838)</u>	<u>\$ 704,417</u>	<u>\$ 1,235,817</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES -
 BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE
 BRUNSWICK COUNTY OCCUPANCY TAX FUND

FOR THE PERIOD ENDED FEBRUARY 28, 2013 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>February 28, 2013</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Occupancy taxes	\$ 1,109,374	\$ 801,444	\$ (307,930)	\$ 1,147,265
Expenditures				
Economic and physical development	1,109,374	787,469	321,905	1,147,266
Revenues over (under) expenditures	-	13,975	13,975	(1)
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfer from general fund	-	-	-	-
Transfer to general fund	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>13,975</u>	<u>\$ 13,975</u>	<u>(1)</u>
Fund balance, beginning of year		<u>-</u>		<u>1</u>
Fund balance, end of year to date		<u>\$ 13,975</u>		<u>\$ -</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE - EMERGENCY TELEPHONE SYSTEM FUND
 FOR THE PERIOD ENDED FEBRUARY 28, 2013 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>February 28, 2013</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Restricted intergovernmental	\$ 882,350	\$ 379,843	\$ (502,507)	\$ 607,350
Investment earnings	-	236	236	1,931
Total revenues	<u>882,350</u>	<u>380,079</u>	<u>(502,271)</u>	<u>609,281</u>
Expenditures:				
Public safety	<u>913,843</u>	<u>241,134</u>	<u>672,709</u>	<u>1,036,560</u>
Revenues over (under) expenditures	(31,493)	138,945	170,438	(427,279)
Other Financing Sources (Uses):				
Transfers from general fund	31,493	31,493	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>170,438</u>	<u>\$ 170,438</u>	<u>(427,279)</u>
Fund balance, beginning of year		<u>348,825</u>		<u>776,105</u>
Fund balance, end of year to date		<u>\$ 519,263</u>		<u>\$ 348,825</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
 ACTUAL - GRANT PROJECT FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED FEBRUARY 28, 2013

	Project Authorization	Prior Years	Actual Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental - Emergency Services	\$ 1,888,202	\$ 1,650,391	\$ 166,087	\$ 1,816,478
Restricted intergovernmental - Economic and Physical Development	127,138	47,138	-	47,138
Restricted intergovernmental - Sheriff's	557,516	334,375	27,613	361,988
Restricted intergovernmental - ARRA Sheriff's	99,555	91,650	7,905	99,555
Restricted intergovernmental - SOAR	89,999	-	-	-
Restricted intergovernmental - Environmental Protection	11,658	11,658	-	11,658
Restricted intergovernmental - CDBG Scattered Site 2009	400,000	400,000	-	400,000
Restricted intergovernmental - Urgent Repair 2010	75,000	75,000	-	75,000
Restricted intergovernmental - Culture and Recreation	75,000	51,829	23,171	75,000
Restricted intergovernmental - Urgent Repair 2011	75,000	37,500	37,500	75,000
Restricted intergovernmental - Single Family Rehab 2011	210,000	46,720	61,314	108,034
Restricted intergovernmental - Urgent Repair 2012	75,000	-	37,500	37,500
Restricted intergovernmental - Water Hookup 2011	75,000	-	-	-
Other revenue	1,615	1,615	-	1,615
Investment earnings	-	72	26	98
Total revenues	<u>3,760,683</u>	<u>2,747,948</u>	<u>361,116</u>	<u>3,109,064</u>
Expenditures:				
Emergency Services - Public Safety	1,889,817	1,637,399	108,551	1,745,950
General Economic and Physical Development	127,138	47,138	-	47,138
Sheriff's Department grants	657,071	426,025	39,506	465,531
SOAR grant	89,999	-	-	-
Environmental protection	14,408	14,408	-	14,408
CDBG - Scattered Site 2009	400,000	400,000	(21)	399,979
Urgent Repair - 2010	91,600	89,160	-	89,160
Culture and recreation	95,000	61,335	33,665	95,000
Urgent Repair - 2011	90,000	40,238	45,967	86,205
Single Family Rehabilitation - 2011	210,000	46,720	120,853	167,573
Urgent Repair - 2012	90,000	-	26,000	26,000
CDBG - 2011 Water Hookup Grant	<u>75,000</u>	<u>-</u>	<u>33,666</u>	<u>33,666</u>
Total expenditures	<u>3,830,033</u>	<u>2,762,423</u>	<u>408,187</u>	<u>3,170,610</u>
Revenues over (under) expenditures	(69,350)	(14,475)	(47,071)	(61,546)
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfers from general fund	69,350	54,349	15,000	69,349
Appropriated fund balance	-	-	-	-
Total other financing sources (uses)	<u>69,350</u>	<u>54,349</u>	<u>15,000</u>	<u>69,349</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 39,874</u>	(32,071)	<u>\$ 7,803</u>
Fund balance, beginning of year			<u>30,233</u>	
Fund balance, end of year to date			<u>\$ (1,838)</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE -
 REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND

FOR THE PERIOD ENDED FEBRUARY 28, 2013 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>February 28, 2013</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Investment earnings	\$ 1,200	\$ 1,006	\$ (194)	\$ 2,218
Other permits and fees	<u>102,000</u>	<u>99,212</u>	<u>(2,788)</u>	<u>100,187</u>
Total revenues	<u>103,200</u>	<u>100,218</u>	<u>(2,982)</u>	<u>102,405</u>
Expenditures:				
General government	<u>153,478</u>	<u>82,394</u>	<u>71,084</u>	<u>78,465</u>
Revenues over (under) expenditures	<u>(50,278)</u>	<u>17,824</u>	<u>68,102</u>	<u>23,940</u>
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfer from general fund	-	-	-	-
Appropriated Fund Balance	<u>50,278</u>	<u>-</u>	<u>(50,278)</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>17,824</u>	<u>\$ 17,824</u>	<u>23,940</u>
Fund balance, beginning of year		<u>686,593</u>		<u>662,653</u>
Fund balance, end of year to date		<u>\$ 704,417</u>		<u>\$ 686,593</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)

February 28, 2013

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 23,729,643	8,024,477	\$ 31,754,120
Restricted cash	1,373,488	406,217	1,779,705
Interest receivable	23,974	5,940	29,914
Receivables and special assessments, net	2,716,351	13,451	2,729,802
Due from other governmental agencies	170,272	-	170,272
Due from other funds	-	-	-
Inventories	1,340,165	-	1,340,165
Total current assets	<u>29,353,893</u>	<u>8,450,085</u>	<u>37,803,978</u>
Current Liabilities:			
Accounts payable and other liabilities	147,506	13,301	160,807
Customer deposits	1,469,350	-	1,469,350
Current portion of debt	780,108	-	780,108
Due to other funds	-	-	-
Total current liabilities	<u>2,396,964</u>	<u>13,301</u>	<u>2,410,265</u>
Expendable net assets	26,956,929	8,436,784	35,393,713
Noncurrent Items:			
Non-depreciable capital assets	12,135,747	-	12,135,747
Depreciable capital assets, net	118,366,290	-	118,366,290
Compensated absences	(301,509)	-	(301,509)
Other post-employment benefits	(1,926,820)	-	(1,926,820)
Deferred revenue	(359,434)	(13,452)	(372,886)
Non-current portion of debt	(18,193,634)	-	(18,193,634)
Total net assets	<u>\$ 136,677,569</u>	<u>\$ 8,423,332</u>	<u>\$ 145,100,901</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED FEBRUARY 28, 2013 AND THE YEAR ENDED JUNE 30, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED FEBRUARY 28, 2012

	Original Budget	Current Budget	February 28, 2013	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2012	February 29, 2012
Revenues:							
User charges	\$ 19,253,598	\$ 19,298,898	\$ 13,878,584	\$ (5,420,314)	72%	\$ 19,245,328	\$ 13,951,019
ARRA Interest Subsidy	298,109	298,109	298,109	-	100%	303,325	151,662
Restricted intergovernmental revenue	-	-	-	-	#DIV/0!	-	-
Investment earnings	40,000	40,000	35,966	(4,034)	90%	74,185	53,305
Other	392,014	393,624	208,267	(185,357)	53%	451,650	251,102
Total revenues	<u>19,983,721</u>	<u>20,030,631</u>	<u>14,420,926</u>	<u>(5,609,705)</u>	<u>72%</u>	<u>20,074,488</u>	<u>14,407,088</u>
Expenditures:							
Salaries	3,811,220	3,875,988	2,407,323	1,468,665	62%	3,753,990	2,513,482
Fringe benefits	1,587,754	1,609,201	1,008,517	600,684	63%	1,543,793	1,046,851
Operating expenditures	6,606,554	7,289,975	3,914,117	3,375,858	54%	6,289,454	3,990,044
Repairs and maintenance	1,110,700	1,062,933	407,779	655,154	38%	840,610	590,769
Capital outlay	2,674,500	3,376,032	1,766,710	1,609,322	52%	1,980,380	1,194,421
Debt Service:							
Principal	755,376	755,376	102,783	652,593	14%	715,528	4,354,602
Interest	863,172	863,172	509,144	354,028	59%	882,907	521,417
Total expenditures	<u>17,409,276</u>	<u>18,832,677</u>	<u>10,116,373</u>	<u>8,716,304</u>	<u>54%</u>	<u>16,006,662</u>	<u>14,211,586</u>
Revenues over (under) expenditures	<u>2,574,445</u>	<u>1,197,954</u>	<u>4,304,553</u>	<u>3,106,599</u>		<u>4,067,826</u>	<u>195,502</u>
Other Financing Sources (Uses):							
Long-term debt issued	-	-	-	-	#DIV/0!	3,790,000	3,790,000
Premium on debt issued	-	-	-	-		533,590	(533,590)
USDA payoff of bond principal	-	-	-	-		(4,285,000)	-
Transfer to water capital project fund	(3,698,480)	(3,698,480)	(3,698,479)	1	100%	(2,668,183)	(2,668,183)
Transfer from water capital project fund	-	323,770	123,770	(200,000)	38%	254,000	-
Contingency	-	-	-	-	#DIV/0!	-	-
Appropriated net assets	1,124,035	2,176,756	-	(2,176,756)	0%	-	-
Total other financing sources (uses)	<u>(2,574,445)</u>	<u>(1,197,954)</u>	<u>(3,574,709)</u>	<u>(2,376,755)</u>	<u>298%</u>	<u>(2,375,593)</u>	<u>588,227</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 729,844</u>	<u>\$ 729,844</u>		<u>\$ 1,692,233</u>	<u>\$ 783,729</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL -
WATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED FEBRUARY 28, 2013**

	Project Budget	Actual		
		Prior Year	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	42,158	8,474	50,632
Investment earnings-debt proceeds	-	-	165	165
Assessments	-	26,043	9,843	35,886
Penalties and interest on assessments	-	7,510	4,003	11,513
Total revenues	-	75,711	22,485	98,196
Expenditures:				
Utility operations center	5,437,604	5,437,603	-	5,437,603
Northwest water plant expansion	11,146,392	10,693,224	50,370	10,743,594
Ocean Forest, Sea Castle line extension	385,600	385,450	150	385,600
Brunswick Community College water main	434,767	433,791	975	434,766
Mulligan's, Cox Landing, Smith, Old Ferry, Stanley	604,404	117,323	-	117,323
Old Shallotte Rd./Green Bay water extension	1,016,295	63,044	19,401	82,445
Oak Island Second Feed Line	600,000	64,600	294,295	358,895
Stanley Road 2nd Interconnect	19,300	3,625	6,675	10,300
Sunny Point line extension	38,500	-	30,625	30,625
City of Northwest 2nd Feed Line	175,000	-	74,817	74,817
Sunset Beach 2nd Feed Line	85,000	-	24,055	24,055
Sandpiper Bay 2nd Feed Line	100,000	-	-	-
Total expenditures	20,042,862	17,198,660	501,363	17,700,023
Revenues over (under) expenditures	(20,042,862)	(17,122,949)	(478,878)	(17,601,827)
Other Financing Sources (Uses):				
Long term debt issued	11,146,392	11,146,392	-	11,146,392
Contingency for future projects	(5,778,317)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Transfers from water fund	13,469,060	9,770,581	3,698,480	13,469,061
Transfers to water fund	(577,770)	(254,000)	(123,770)	(377,770)
Total other financing sources (uses)	20,042,862	20,662,973	3,574,710	24,237,683
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 3,540,024	\$ 3,095,832	\$ 6,635,856

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
February 28, 2013

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 1,716,487	5,891,163	\$ 7,607,650
Restricted cash	4,800,860	13,227,373	18,028,233
Interest receivable	857	6,286	7,143
Special assessments receivable	2,286,719	175,807	2,462,526
Receivables, net	1,339,423	-	1,339,423
Due from other governmental agencies	57,945	30,333	88,278
Inventories	263,913	-	263,913
Total current assets	10,466,204	19,330,962	29,797,166
Current Liabilities:			
Accounts payable and other liabilities	61,571	40,043	101,614
Current portion of debt	7,872,421	-	7,872,421
Due to other funds	-	-	-
Total current liabilities	7,933,992	40,043	7,974,035
Expendable net assets	2,532,212	19,290,919	21,823,131
Noncurrent Items:			
Non-depreciable capital assets	26,482,352	-	26,482,352
Depreciable capital assets, net	186,826,397	-	186,826,397
Deferred revenues	(4,153,482)	(175,807)	(4,329,289)
Compensated absences	(111,599)	-	(111,599)
Other post-employment benefits	(810,846)	-	(810,846)
Non-current portion of debt	(136,336,456)	-	(136,336,456)
Total net assets	\$ 74,428,578	\$ 19,115,112	\$ 93,543,690

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND

ACTUAL - WASTEWATER FUND (NON-GAAP)

FOR THE PERIOD ENDED FEBRUARY 28, 2013 AND THE YEAR ENDED JUNE 30, 2012

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED FEBRUARY 28, 2012

	<u>Original Budget</u>	<u>Current Budget</u>	<u>February 28, 2013</u>	<u>Variance Positive (Negative)</u>	<u>FY 12 % of Budget</u>	<u>June 30, 2012</u>	<u>February 29, 2012</u>
Revenues:							
User charges	\$ 16,827,083	\$ 17,041,099	\$ 9,551,000	\$ (7,490,099)	56%	\$ 16,176,278	9,006,755
ARRA interest subsidy	418,927	418,927	409,981	(8,946)	98%	298,206	149,103
Special assessments	2,814,243	2,814,243	818,314	(1,995,929)	29%	402,215	243,909
Investment earnings	3,000	3,000	1,074	(1,926)	36%	-	5,014
SAD interest and penalties	-	-	1,272	1,272	#DIV/0!	-	-
Restricted intergovernmental revenues	-	-	-	-	#DIV/0!	6,135	-
Other	22,920	22,920	13,128	(9,792)	57%	71,096	42,464
Total revenues	<u>20,086,173</u>	<u>20,300,189</u>	<u>10,794,769</u>	<u>(9,505,420)</u>	<u>53%</u>	<u>16,953,930</u>	<u>9,447,245</u>
Expenditures:							
Salaries	1,777,766	1,891,233	1,141,495	749,738	60%	1,713,980	1,156,677
Fringe benefits	752,561	790,204	478,745	311,459	61%	707,905	481,860
Operating expenditures	2,452,219	2,607,654	1,581,975	1,025,679	61%	2,601,314	1,649,223
Repairs and maintenance	767,000	791,790	415,490	376,300	52%	703,999	478,435
Capital outlay	893,825	1,837,907	1,295,149	542,758	70%	616,719	414,788
Debt Service:							
Principal	8,146,237	8,146,237	169,827	7,976,410	2%	5,856,022	162,404
Interest	5,374,365	5,374,365	2,618,443	2,755,922	49%	7,718,746	3,149,919
Total expenditures	<u>20,163,973</u>	<u>21,439,390</u>	<u>7,701,124</u>	<u>13,738,266</u>	<u>36%</u>	<u>19,918,685</u>	<u>7,493,306</u>
Revenues over (under) expenditures	(77,800)	(1,139,201)	3,093,645	4,232,846		(2,964,755)	1,953,939
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	#DIV/0!	23,145,000	23,145,000
Premiums on bonds issued	-	-	-	-	#DIV/0!	3,813,041	3,813,041
Payments to escrow agent	-	-	-	-	#DIV/0!	(24,185,000)	(26,676,432)
Transfer to wastewater capital project fund	-	450,324	450,324	-	100%	(2,567,408)	(2,567,408)
Transfer from wastewater capital project fund	77,800	812,419	803,794	(8,625)	99%	161,640	147,000
Contingency	-	(450,324)	-	450,324	0%	-	-
Appropriated net assets	-	326,782	-	(326,782)	0%	-	-
Total other financing sources (uses)	<u>77,800</u>	<u>1,139,201</u>	<u>1,254,118</u>	<u>114,917</u>		<u>367,273</u>	<u>(2,138,799)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,347,763</u>	<u>\$ 4,347,763</u>		<u>\$ (2,597,482)</u>	<u>\$ (184,860)</u>

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
WASTEWATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED FEBRUARY 28, 2013**

		Actual		
	Project Budget	Prior Years	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 27,167	\$ 27,167	\$ -	\$ 27,167
Assessments	373,199	392,866	6,375	399,241
Miscellaneous	38,800	-	1,228	1,228
ARRA grant	2,061,396	2,000,000	61,396	2,061,396
ARRA Interest Subsidies	675,679	625,112	50,567	675,679
Investment earnings	173,001	204,605	7,905	212,510
Investment earnings-debt proceeds	-	-	5,702	5,702
Total revenues	<u>3,349,242</u>	<u>3,249,750</u>	<u>133,173</u>	<u>3,382,923</u>
Expenditures:				
Sunset Beach Wastewater Collection System	23,326,118	21,917,418	1,402,802	23,320,220
Northeast Brunswick WWTP Expansion	13,797,908	1,501,531	3,903,493	5,405,024
Carolina Shores WWTP Upgrade	4,100,000	365,620	1,546,024	1,911,644
Boiling Springs Lake Transmission	2,246,801	270,497	1,004,043	1,274,540
Boiling Springs Lake SAD	3,027,027	208,897	943,148	1,152,045
Ocean Ridge Pump Station/Angel Trace Force Main	375,000	147,917	47	147,964
Bricklanding SAD	804,719	804,719	-	804,719
Total expenditures	<u>47,677,573</u>	<u>25,216,599</u>	<u>8,799,557</u>	<u>34,016,156</u>
Revenues over (under) expenditures	(44,328,331)	(21,966,849)	(8,666,384)	(30,633,233)
Other Financing Sources (Uses):				
Long term debt issued	40,486,839	34,159,090	6,327,750	40,486,840
ARRA debt proceeds	2,000,000	2,000,000	-	2,000,000
Gain on sale of real property	751,218	-	751,218	751,218
Fund balance appropriated	4,180,596	-	-	-
Contingency	(5,065,658)	-	-	-
Transfers from wastewater fund	2,990,496	3,440,821	(450,324)	2,990,497
Transfer to wastewater fund	(1,015,160)	(202,741)	(803,794)	(1,006,535)
Total other financing sources (uses)	<u>44,328,331</u>	<u>39,397,170</u>	<u>5,824,850</u>	<u>45,222,020</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 17,430,321	\$ (2,841,534)	\$ 14,588,787

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND
 ACTUAL AND CHANGES IN FUND BALANCE - WORKERS' COMPENSATION INTERNAL SERVICE FUND (NON-GAAP)
 FOR THE PERIOD ENDED FEBRUARY 28, 2013 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>February 28, 2013</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>	<u>February 29, 2012</u>
Revenues:					
Charges for services	\$ 1,041,998	\$ 781,498	\$ (260,500)	\$ 1,041,998	\$ 781,498
Investment earnings	-	3,225	3,225	5,756	4,002
Total revenues	<u>1,041,998</u>	<u>784,723</u>	<u>(257,275)</u>	<u>1,047,754</u>	<u>785,500</u>
Expenditures:					
Premiums	<u>1,041,998</u>	<u>296,839</u>	<u>745,159</u>	<u>568,590</u>	<u>385,626</u>
Revenues over (under) expenditures	-	487,884	487,884	479,164	399,874
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>487,884</u>	<u>\$ 487,884</u>	<u>479,164</u>	<u>399,874</u>
Fund balance, beginning of year		<u>1,745,583</u>		<u>1,266,418</u>	<u>1,266,418</u>
Fund balance, end of year to date		<u>\$ 2,233,467</u>		<u>\$ 1,745,583</u>	<u>\$ 1,666,292</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND
 ACTUAL AND CHANGES IN FUND BALANCE - HEALTH INTERNAL SERVICE FUND (NON-GAAP)
 FOR THE PERIOD ENDED FEBRUARY 28, 2013 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>February 28, 2013</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>	<u>February 29, 2012</u>
Revenues:					
Charges for services-health premiums	\$ 10,640,700	\$ 6,671,986	\$ (3,968,714)	\$ 10,300,315	\$ 6,867,975
Charges for services-wellness	-	23,775	23,775	23,745	15,480
Restricted intergovernmental revenue	-	-	-	-	-
Investment earnings	1,300	3,328	2,028	3,869	2,584
Total revenues	<u>10,642,000</u>	<u>6,699,089</u>	<u>(3,942,911)</u>	<u>10,327,929</u>	<u>6,886,039</u>
Expenditures:					
Administrative expenditures	910,000	591,738	318,262	832,258	554,525
Claims paid employees and dependents	<u>9,732,000</u>	<u>4,734,877</u>	<u>4,997,123</u>	<u>8,573,882</u>	<u>4,816,233</u>
Total expenditures	<u>10,642,000</u>	<u>5,326,615</u>	<u>5,315,385</u>	<u>9,406,140</u>	<u>5,370,758</u>
Revenues over (under) expenditures	-	1,372,474	1,054,212	921,789	1,515,281
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	1,372,474	<u>\$ 1,054,212</u>	921,789	1,515,281
Fund balance, beginning of year		<u>1,035,897</u>		<u>114,108</u>	<u>114,108</u>
Fund balance, end of year to date		<u>\$ 2,408,371</u>		<u>\$ 1,035,897</u>	<u>\$ 1,629,389</u>

**BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF FEBRUARY 28, 2013**

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 4,350			0.00%
BB&T			41,655,108			0.00%
Finistar			5,445,565			0.20%
Total Checking & Petty Cash				\$ 47,105,023	25%	
Money Markets / Savings						
BB&T Money Rate Savings			65,115,671			0.15%
First Bank Preferred Savings			10,349,103			0.15%
SunTrust Money Market			5,002,466			0.25%
Total Money Markets / Savings				\$ 80,467,240	42%	
Certificates of Deposit						
BB&T	10/3/11	10/3/13	10,040,263			0.60%
BB&T	11/30/12	12/2/13	5,000,000			0.23%
BB&T	3/20/12	3/20/14	10,000,000			0.44%
BB&T	11/30/12	5/30/14	10,000,000			0.27%
Total Certificates of Deposit				\$ 35,040,263	18%	
NC Capital Management Trust - Cash Portfolio				\$ 6,388,156	3%	0.03%
NC Capital Management Trust - Term Portfolio				\$ 3,241,999	2%	0.12%
Total Unrestricted Cash and Investments				\$ 172,242,680		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 16,071,664		8%	0.03%
PNC Bank Money Market			1,218,079		1%	0.20%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 17,504,310		
Grand Total All Cash and Investments				\$ 189,746,990	100%	0.15%

Cash Balances:

General Fund	\$ 100,929,308
County Capital Reserve Fund	6,685,271
School Capital Projects Fund	7,899,090
Water Fund	23,729,643
Water Capital Reserve Fund	6,062,153
Wastewater Fund	1,716,487
Wastewater Capital Reserve Fund	5,479,272

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316 & 371319)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	667,113	646,359	536,094	594,617	770,458		618,528	-20%	
Aug	678,503	685,045	631,447	682,536	890,930		848,179	-5%	
Sept	752,977	635,860	653,845	675,552	830,552		823,103	-1%	
Oct	609,772	536,675	582,996	620,719	640,911		605,376	-6%	
Nov	549,003	460,311	473,947	578,043	494,880		538,332	9%	
Dec	440,551	395,673	383,530	417,272	434,090		440,113	1%	
Jan	323,650	279,029	291,493	331,377	341,039		320,595	-6%	
Feb	278,009	266,414	269,540	289,819	294,562		289,461	-2%	
Mar	265,869	251,542	243,529	258,280	293,912			-100%	
Apr	259,768	255,111	238,546	284,317	275,009			-100%	
May	346,613	322,658	351,199	350,418	418,321			-100%	
**June	439,207	318,549	566,766	683,693	316,768			-100%	
Total	5,611,035	5,053,226	5,222,932	5,766,645	6,001,433	6,396,625	4,483,687		70%

WATER WHOLESALE REVENUE (617110-371317)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	484,707	558,274	520,136	573,935	602,180		502,222	-17%	
Aug	627,828	700,690	578,115	572,806	691,382		736,692	7%	
Sept	538,222	536,884	497,843	538,488	640,662		483,513	-25%	
Oct	405,161	467,959	436,852	460,224	462,945		394,070	-15%	
Nov	401,043	370,154	396,332	349,013	384,941		375,118	-3%	
Dec	284,355	260,465	257,299	320,012	276,392		281,076	2%	
Jan	230,879	300,924	267,115	287,662	269,445		262,906	-2%	
Feb	260,885	249,139	247,089	207,131	272,677		278,801	2%	
Mar	225,452	258,190	214,179	200,724	226,944			-100%	
Apr	270,148	270,828	270,106	272,227	211,365			-100%	
May	331,828	333,790	355,286	423,526	345,286			-100%	
**June	490,550	376,679	435,118	438,205	336,570			-100%	
Total	4,551,057	4,683,975	4,475,470	4,643,954	4,720,790	5,044,773	3,314,399		66%

WATER INDUSTRIAL REVENUE (617110-371318)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	210,596	240,621	254,446	230,055	205,957		235,758	14%	
Aug	218,603	292,054	206,918	176,341	238,422		291,644	22%	
Sept	229,214	254,034	186,315	211,659	263,477		251,772	-4%	
Oct	196,482	256,381	173,444	200,160	227,805		230,252	1%	
Nov	229,987	215,633	148,067	171,152	227,584		234,277	3%	
Dec	166,325	169,695	128,560	171,746	193,560		203,477	5%	
Jan	166,956	191,364	154,011	199,172	222,440		223,740	1%	
Feb	219,455	180,515	154,580	169,138	205,758		221,223	8%	
Mar	181,218	200,018	150,662	194,844	165,216			-100%	
Apr	201,251	184,356	138,357	205,001	178,199			-100%	
May	198,438	179,916	181,744	220,764	235,606			-100%	
June	234,467	151,660	116,775	136,764	266,335			-100%	
Total	2,452,992	2,516,247	1,993,877	2,286,796	2,630,359	2,045,500	1,892,143		93%

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	331,492	349,572	343,436	369,062	374,477		381,461	2%	
Aug	334,479	349,482	344,602	368,551	374,598		383,403	2%	
Sept	336,510	352,017	344,180	368,751	376,785		381,503	1%	
Oct	338,288	342,241	346,891	369,302	375,396		382,386	2%	
Nov	338,743	343,915	345,554	368,909	377,206		385,726	2%	
Dec	343,952	344,508	341,417	368,439	376,646		385,373	2%	
Jan	341,613	344,980	345,141	371,366	377,689		386,229	2%	
Feb	345,707	347,319	343,854	371,203	380,480		386,997	2%	
Mar	343,749	327,932	344,894	363,122	379,420			-100%	
Apr	334,901	341,316	344,785	370,885	378,667			-100%	
May	347,492	339,761	346,061	372,644	380,225			-100%	
**June	363,757	336,279	389,403	377,768	386,880			-100%	
Total	4,100,682	4,119,322	4,180,219	4,440,002	4,538,469	4,587,000	3,073,078		67%

**County of Brunswick
Water Fund Revenues**

WATER TAPS AND CONNECTION REVENUE (617140-371305)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	43,704	50,253	23,753	31,784	22,566		20,552	-9%	
Aug	57,554	30,603	13,450	22,700	27,308		15,150	-45%	
Sept	27,018	51,650	31,003	16,150	30,336		30,974	2%	
Oct	36,035	35,000	19,150	15,280	22,816		27,034	18%	
Nov	16,673	13,000	9,950	14,900	15,924		22,145	39%	
Dec	31,111	12,600	19,150	30,550	23,563		19,234	-18%	
Jan	37,456	10,600	10,400	16,300	19,127		33,630	76%	
Feb	26,235	14,300	16,750	14,988	15,516		53,149	243%	
Mar	30,423	21,092	20,072	13,822	21,192			-100%	
Apr	32,200	57,306	25,253	26,450	30,380			-100%	
May	49,453	41,096	29,250	24,800	19,417			-100%	
June	55,809	29,076	44,900	33,800	35,963			-100%	
Total	443,670	366,576	263,081	261,524	284,109	220,000	221,869		101%

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	120,582	154,632	71,097	49,518	43,532		36,494	-16%	
Aug	205,365	92,469	37,803	43,483	42,166		36,803	-13%	
Sept	114,217	127,015	65,980	30,959	56,011		55,673	-1%	
Oct	120,041	150,130	69,274	45,051	49,159		62,911	28%	
Nov	52,524	23,520	28,105	31,260	40,237		60,584	51%	
Dec	55,118	43,829	20,463	58,450	39,262		53,463	36%	
Jan	105,217	38,483	22,337	12,620	10,622		76,170	617%	
Feb	94,911	30,626	25,738	24,630	67,326		132,565	97%	
Mar	93,655	49,215	53,922	49,315	43,699			-100%	
Apr	91,904	99,876	45,565	77,878	49,961			-100%	
May	123,942	66,497	76,463	51,326	34,502			-100%	
June	128,743	108,133	43,321	67,095	101,493			-100%	
Total	1,306,219	984,426	560,068	541,586	577,970	516,000	514,662		100%

** In June 2007 Sunset Beach converted from a wholesale customer to over 4,000 retail customers.

WATER TRANSMISSION LINE REVENUE (619800-371309)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	-	24,719	22,579	13,206	14,840		12,295	-17%	
Aug	-	24,757	8,364	10,396	12,760		10,666	-16%	
Sept	-	22,489	19,962	8,112	18,497		18,697	1%	
Oct	20,225	43,461	19,869	10,440	16,756		21,484	28%	
Nov	11,372	6,380	8,703	8,990	10,376		20,505	98%	
Dec	14,851	12,840	3,409	17,675	12,649		17,955	42%	
Jan	28,760	11,038	6,814	20,543	10,206		18,736	84%	
Feb	25,178	8,001	11,890	5,688	22,750		29,327	29%	
Mar	25,670	12,889	16,244	13,915	14,752			-100%	
Apr	19,558	18,502	11,874	19,307	16,833			-100%	
May	26,980	14,549	22,381	15,685	11,183			-100%	
June	26,618	31,423	38,546	16,748	13,580			-100%	
Total	199,212	231,048	190,635	160,705	175,180	174,000	149,664		86%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	473,065	439,478	428,697	467,029	534,433		539,086	1%	
Aug	440,956	447,770	449,671	495,227	536,471		580,699	8%	
Sept	419,422	451,400	450,801	490,521	528,279		559,178	6%	
Oct	414,274	419,266	423,565	481,760	512,272		531,074	4%	
Nov	403,151	412,897	416,435	477,455	487,634		521,592	7%	
Dec	390,342	403,053	412,496	447,742	488,908		515,480	5%	
Jan	372,870	391,665	400,747	442,910	459,766		513,818	12%	
Feb	373,986	297,435	397,130	442,172	486,115		511,834	5%	
Mar	369,229	391,163	389,590	445,924	509,061			-100%	
Apr	374,632	387,284	402,306	437,732	427,655			-100%	
May	395,763	409,373	439,194	451,384	494,416			-100%	
June	371,672	383,953	464,901	545,341	463,735			-100%	
Total	4,799,362	4,834,737	5,075,532	5,625,196	5,928,745	6,864,000	4,272,760		62%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	59,000	44,070	30,000	39,550	40,000		67,500	69%	
Aug	60,000	67,015	0.00	76,232	64,000		89,000	39%	
Sept	77,000	45,000	59,000	33,000	37,000		76,760	107%	
Oct	37,000	33,000	51,652	46,000	48,000		32,005	-33%	
Nov	32,000	17,000	46,000	32,000	80,000		60,000	-25%	
Dec	33,717	20,000	8,000	42,550	217,000		60,000	-72%	
Jan	13,000	24,000	12,000	61,300	65,000		76,000	17%	
Feb	29,000	35,990	61,000	53,000	76,583		96,000	25%	
Mar	48,000	33,995	51,000	39,450	36,583			-100%	
Apr	62,000	44,000	68,000	109,000	73,583			-100%	
May	44,000	16,000	37,000	11,995	44,571			-100%	
June	33,008	79,000	22,000	63,995	88,332			-100%	
Total	527,724	459,070	445,652	608,073	870,653	568,000	557,265		98%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	103,349	97,833	94,250	72,125	88,000		71,201	-19%	
Aug	276,001	82,475	51,000	40,583	65,917		80,333	22%	
Sept	118,126	109,400	136,834	42,375	128,775		41,766	-68%	
Oct	214,561	283,311	162,518	106,042	124,000		99,441	-20%	
Nov	196,167	28,000	44,016	39,000	56,000		103,889	86%	
*Dec	74,416	107,000	(30,667)	71,500	140,500		76,222	-46%	
Jan	215,642	33,000	24,000	49,564	41,333		90,085	118%	
~Feb	137,572	43,850	56,000	2,500	123,805		339,167	174%	
Mar	76,875	80,816	60,000	57,000	84,222			-100%	
Apr	105,958	39,125	73,000	167,034	114,834			-100%	
May	101,317	33,000	148,617	37,000	32,000			-100%	
June	101,624	402,583	48,861	109,000	116,706			-100%	
Total	1,721,608	1,340,393	868,429	793,723	1,116,093	450,000	902,105		200%

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	34,471	30,612	31,417	19,708	34,334		21,742	-37%	
Aug	93,001	18,014	14,000	9,194	22,973		20,639	-10%	
Sept	38,375	34,497	43,611	12,125	40,592		13,922	-66%	
Oct	71,551	90,002	52,737	21,347	40,335		28,957	-28%	
Nov	9,170	7,000	12,005	13,000	13,333		34,632	160%	
*Dec	24,806	26,000	(11,222)	18,500	14,335		25,409	77%	
Jan	68,172	9,000	8,290	13,000	14,668		27,030	84%	
Feb	40,488	12,616	14,000	(3,500)	12,445		35,095	182%	
Mar	23,625	9,667	18,000	16,000	24,113			-100%	
Apr	27,320	12,042	21,333	56,344	35,278			-100%	
May	30,729	11,000	44,206	16,862	8,335			-100%	
June	34,876	99,484	20,472	60,725	27,274			-100%	
Total	496,584	359,934	268,849	253,305	288,015	150,000	207,426		138%

*Credited Town Creek & Cedar Grove schools for a reduction in permitted flow by DENR which was previously collected in June 09
~YTD Correction Made In 2012. \$206,000 billed for Calabash Town Center in 2013

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	Change
July	28,450	30,161	30,616	33,261	33,842	34,488	94
Aug	28,791	30,262	30,652	33,299	33,916	34,521	33
*Sept	29,007	30,400	30,731	33,337	33,968	34,362	(159)
Oct	29,052	30,598	30,791	33,415	33,990	34,328	(34)
Nov	29,142	30,680	30,876	33,434	34,050	34,377	49
Dec	29,246	30,742	30,944	33,422	34,129	34,485	108
Jan	29,343	30,534	30,924	33,490	34,189	34,512	27
Feb	29,438	30,442	30,978	33,521	34,221		-
Mar	29,511	30,470	31,013	33,549	34,254		-
Apr	29,629	30,509	31,076	33,615	34,330		-
May	29,764	30,607	33,145	33,632	34,368		-
June	29,955	30,675	33,183	33,770	34,394		-
Average	29,277	30,507	31,244	30,860	34,138		118

* In Sept and Oct 2012, pulled meter from vacant or foreclosed properties.

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL/ ESTIMATE 2012-13	Change
July	7,671	8,414	8,605	9,180	9,683	10,667	192
Aug	7,709	8,445	8,643	9,257	9,755	10,756	89
**Sept	7,732	8,476	8,666	9,267	9,817	10,663	(93)
Oct	7,843	8,547	8,686	9,394	9,913	10,712	49
Nov	7,893	8,572	8,736	9,437	9,957	10,738	26
***Dec	8,007	8,623	8,757	9,412	10,015	11,081	343
Jan	8,071	8,629	8,751	9,396	10,151	11,156	75
Feb	8,127	8,604	8,802	9,532	10,199		-
Mar	8,184	8,592	8,803	9,583	10,213		-
Apr	8,244	8,575	9,059	9,516	10,410		-
May	8,275	8,612	9,089	9,599	10,463		-
June	8,378	8,622	9,112	9,647	10,475		-
Average	7,101	8,011	8,559	9,435	10,088		681

**In September 2012, Reduction for \$18 base charge elimination.

***In December 2012, Completion of Sunset Beach sewer system

**County of Brunswick
Local Option Sales Tax Revenues**

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	975,448	1,035,099	775,244	611,192	728,103		803,743	10%	
Aug	933,861	1,080,249	869,298	844,882	913,921		912,847	0%	
Sept	917,690	903,945	717,873	628,840	669,704		754,001	13%	
Oct	613,244	659,688	563,576	482,833	400,003		663,615	66%	
Nov	720,210	490,968	451,640	455,100	415,830		432,817	4%	
Dec	714,660	451,242	172,484	331,494	408,793		504,025	23%	
Jan	714,238	618,298	397,943	257,261	407,062			-100%	
Feb	712,658	544,845	377,381	363,729	350,111			-100%	
Mar	490,444	474,426	355,054	419,734	406,660			-100%	
Apr	918,078	540,237	559,235	564,267	529,984			-100%	
May	746,120	627,157	494,947	325,760	1,062,504			-100%	
June	776,785	634,500	498,848	567,902	387,186			-100%	
Total	9,233,434	8,060,654	6,233,523	5,852,993	6,679,861	6,342,860	4,071,046		64%

ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	424,564	451,511	387,930	384,828	456,457		468,237	3%	
Aug	360,173	400,615	372,649	393,146	400,939		422,864	5%	
Sept	438,590	391,244	345,577	374,736	400,747		418,782	5%	
Oct	318,047	394,474	335,048	352,699	391,422		393,726	1%	
Nov	421,173	345,704	382,451	360,510	351,758		379,858	8%	
Dec	413,507	340,101	342,429	351,112	395,014		422,206	7%	
Jan	428,451	489,988	406,617	440,835	487,072			-100%	
Feb	426,513	362,899	327,566	341,806	350,610			-100%	
Mar	320,558	338,090	340,557	355,548	403,125			-100%	
Apr	458,298	315,917	352,020	389,645	428,045			-100%	
May	402,798	367,223	362,623	408,647	366,004			-100%	
June	410,676	355,056	374,957	352,385	430,835			-100%	
Total	4,823,347	4,552,822	4,330,424	4,505,897	4,862,027	4,990,715	2,505,673		50%

ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	419,395	445,803	382,047	389,923	463,609		502,448	8%	
Aug	354,256	393,616	365,754	495,102	525,360		535,526	2%	
Sept	433,819	385,389	339,368	394,173	419,001		464,542	11%	
Oct	313,696	390,345	330,003	322,739	297,341		415,766	40%	
Nov	417,358	341,732	319,980	313,939	291,703		310,259	6%	
Dec	409,631	336,385	183,945	258,856	302,427		355,269	17%	
Jan	424,738	486,429	304,055	252,979	331,462			-100%	
Feb	422,782	358,646	269,368	267,614	262,408			-100%	
Mar	317,166	334,086	263,751	296,691	304,048			-100%	
Apr	453,741	311,071	357,385	283,405	366,596			-100%	
May	398,630	362,434	332,586	360,673	580,160			-100%	
June	406,428	350,054	338,292	360,724	306,627			-100%	
Total	4,771,639	4,495,990	3,786,534	3,996,820	4,450,742	4,328,226	2,583,810		60%

Note: Sales Taxes are 1 month behind in reporting.
Medicaid Swap Reduced Article 39 in FY 08 and Articles 39 and 42 in FY 09

County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues

PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	391,871	459,545	553,243	520,653	469,070		457,840	-2%	
Aug	294,528	253,418	358,446	487,765	466,417		399,728	-14%	
Sept	198,457	242,582	304,094	233,047	275,046		266,185	-3%	
Oct	199,800	194,287	273,825	340,246	262,323		292,645	12%	
Nov	142,387	101,111	234,593	261,246	220,800		248,011	12%	
Dec	125,532	183,191	255,803	276,256	268,080		1,904,275	610%	
Jan	96,145	125,867	269,411	272,557	176,623		230,649	31%	
Feb	236,630	147,396	289,685	225,344	288,303		167,225	-42%	
Mar	137,600	126,869	243,709	335,610	229,522			-100%	
Apr	96,777	103,019	121,891	160,121	217,975			-100%	
May	118,599	86,142	92,443	(373,197)	223,154			-100%	
June	107,632	66,245	139,043	136,914	142,710			-100%	
Total	2,145,958	2,089,672	3,136,186	2,876,562	3,240,024	2,585,314	3,966,557		153%

CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	256,456	154,454	148,657	137,781	149,233		223,725	50%	
Aug	330,116	4,587,056	303,106	2,412,025	5,345,089		6,150,582	15%	
Sept	6,355,176	6,055,307	9,270,602	8,475,311	6,289,266		6,836,698	9%	
Oct	7,120,293	5,054,052	5,297,786	4,820,497	9,065,677		5,238,074	-42%	
Nov	21,747,375	20,844,718	22,004,593	23,371,285	20,721,693		25,391,533	23%	
Dec	22,013,262	23,543,497	22,364,013	27,573,364	28,586,670		23,447,917	-18%	
Jan	28,838,454	28,032,629	29,691,895	23,641,459	25,241,193		29,356,598	16%	
Feb	3,417,074	3,396,053	3,188,089	2,490,577	2,434,826		2,502,188	3%	
Mar	1,581,948	1,727,280	1,960,896	1,571,872	1,297,910			-100%	
Apr	963,407	1,211,314	1,015,191	901,577	951,266			-100%	
May	823,497	856,615	762,175	698,659	775,014			-100%	
June	650,373	777,308	663,476	639,597	659,708			-100%	
Total	94,097,431	96,240,283	96,670,479	96,734,004	101,517,545	102,087,312	99,147,315		97%